



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FOWLDS SCOTT

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 62174-270

PROPERTY LOCATION: 2903 Van Allman Ave
Vancouver, WA 98660

PETITION: 710

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 168,795	\$	168,795
Improvements	\$ 162,539	\$	33,823
Personal property			
ASSESSED VALUE	\$ 331,334	BOE VALUE	\$ 202,618

Date of hearing: April 14, 2022

Recording ID# FOWLDS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,008 square feet, built in 1942 and is of fair construction quality located on 0.29 acres. The property includes a detached garage measuring 572 square feet.

The appellant stated that they requested the information used by the Assessor and did not receive it. The subject has not had any updates in the last year. The comparables are all within the subject subdivision. Comparable #2 was sold, renovated, then resold as Comparable #3. The comparables indicate a value of \$202,600. The appellant submitted seven comparable sales [#62174-170 sold for \$255,000 in January 2020; #62178-320 sold for \$110,000 in May 2020; #62178-320 sold for \$290,000 in October 2020; #62172-040 sold for \$302,500 in August 2020; #986027-020 sold for \$297,800 in January 2021; #62176-250 sold for \$121,000 in February 2021; and #62174-220 sold for \$230,000 in February 2021].

The appellant requested a value of \$200,000 which was updated to \$202,618 in the additional evidence submitted.

The appellant's comparable sales support a value of \$202,618.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$202,618 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 213808-100

PROPERTY LOCATION: 3424 S 3rd Way
Ridgefield, WA 98642

PETITION: 711

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 97,500	\$	97,500
Improvements	\$ 320,335	\$	284,843
Personal property			
ASSESSED VALUE	\$ 417,835	BOE VALUE	\$ 382,343

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK711

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,713 square feet, built in 2006 and is of fair plus construction quality located on 0.11 acres.

The appellant stated that they requested the information used by the Assessor and did not receive it. The comparables were all built in the same year and are located within the same subdivision. They have varied square footages, but they are units that are being upgraded. The subject has not had improvements. The comparables indicate a value of \$382,343. The appellant submitted five comparable sales [#213808-314 sold for \$385,900 in March 2020; #213808-078 sold for \$367,500 in April 2020; #213808-082 sold for \$410,000 in August 2020; #213808-242 sold for \$320,000 in February 2021; and #213808-334 sold for \$250,000 in November 2021].

The appellant requested a value of \$340,864 which was updated to \$382,343 in the additional evidence submitted.

The appellant comparable sales support a value of \$382,343.

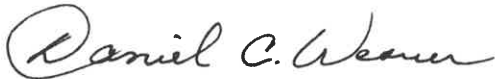
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$382,343 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 30240-260

PROPERTY LOCATION: 4018 Gibbons St
Vancouver, WA 98661

PETITION: 712

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 110,000	\$	110,000
Improvements	\$ 95,436	\$	69,117
Personal property			
ASSESSED VALUE	\$ 205,436	BOE VALUE	\$ 179,117

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK712

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style duplex unit with 882 square feet, built in 1991 and is of fair construction quality located on 0.06 acres.

The appellant stated that they requested the information used by the Assessor and did not receive it. The subject is in a low-income area. There is a typo in the packet indicating the adjusted prior year's value was \$165,500, where the ruling was actually \$160,500. The average of the comparables indicate a value of \$179,117. The appellant submitted five comparable sales [#30240-240 sold for \$250,000 in June 2020; #30240-274 sold for \$237,500 in July 2020; #30240-278 sold for \$273,000 in November 2020; #30240-352 sold for \$325,000 in September 2021; and #30240-232 sold for \$267,000 in September 2021].

The appellant requested a value of \$160,500 which was updated to \$179,117 in the additional evidence submitted.

The appellant comparable sales support a value of \$179,117.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$179,117 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 158449-178

PROPERTY LOCATION: 5264 NE 121st Ave E49
Vancouver, WA 98682

PETITION: 713

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 0	\$	0
Improvements	\$ 202,644	\$	189,481
Personal property			
ASSESSED VALUE	\$ 202,644	BOE VALUE	\$ 189,481

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK713

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium unit with 890 square feet, built in 2004 and is of fair plus construction quality.

The appellant stated that they requested the information used by the Assessor and did not receive it. The subject has not had any updates in the last year. The comparables are within the same complex and indicate a value of \$186,081. The appellant submitted four comparable sales [#158449-106 sold for \$203,000 in June 2020; #158449-278 sold for \$190,000 in September 2020; #158449-266 sold for \$249,000 in January 2021; and #158459-014 sold for \$215,000 in March 2021].

The appellant requested a value of \$184,445 which was updated to \$186,081 in the additional evidence submitted.

Using the appellant's three most recent comparable sales supports a value of \$189,481.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$189,481 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 158449-044

PROPERTY LOCATION: 5264 NE 121ST AVE UNIT H49
Vancouver, WA 98682

PETITION: 714

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 0	\$ 0
Improvements	\$ 195,355	\$ 177,878
Personal property		
ASSESSED VALUE	\$ 195,355	BOE VALUE \$ 177,878

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK714

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium unit with 877 square feet, built in 2003 and is of fair plus construction quality located on 0.74 acres. The unit includes a detached garage measuring 187 square feet.

The appellant stated that they requested the information used by the Assessor and did not receive it. The subject has not had any updates in the last year. The comparables are all 2-story and built in the same year as the subject. The comparables indicate a value of \$177,878. The appellant submitted three comparable sales [#158449-106 sold for \$203,000 in June 2020; #158449-278 sold for \$190,000 in September 2020; and #158449-266 sold for \$249,000 in January 2021].

The appellant requested a value of \$175,996 which was updated to \$177,878 in the additional evidence submitted.

The appellant's comparable sales support a value of \$177,878.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$177,878 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 107979-016

PROPERTY LOCATION: 5700 NE 82ND AVE UNIT A4
Vancouver, WA 98662

PETITION: 715

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 305,729	\$	305,729
Personal property			
ASSESSSED VALUE	\$ 305,729	BOE VALUE	\$ 305,729

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK715

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a split-style residence with 2,129 square feet, built in 2003 and is of average construction quality.

The appellant stated that they requested the information used by the Assessor and did not receive it. The home has not had any updates in the last year. The comparables are all split-level and in the same complex as the subject. Comparable #1 was sold, renovated, then resold. The comparables indicate a value of \$292,439. The appellant submitted five comparable sales [#107979-046 sold for \$238,000 in May 2020; #107979-030 sold for \$315,000 in July 2020; #107979-066 sold for \$302,000 in October 2020; and #107979-092 sold for \$316,000 in November 2020; #107979-046 sold for \$316,000 in August 2020].

The appellant requested a value of \$272,597 which was updated to \$292,439 in the additional evidence submitted.

Three of the appellant's comparable sales support the assessed value of \$305,729.

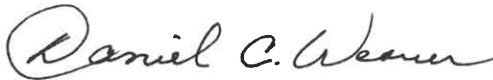
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$305,729 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
Vancouver, WA 98668

ACCOUNT NUMBER: 108780-014

PROPERTY LOCATION: 6111 NE 34TH ST
Vancouver, WA 98661

PETITION: 716

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 115,000	\$	115,000
Improvements	\$ 135,318	\$	88,805
Personal property			
ASSESSED VALUE	\$ 250,318	BOE VALUE	\$ 203,805

Date of hearing: April 14, 2022

Recording ID# SUGARCREEK716

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,513 square feet, built in 2006 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that they requested the information used by the Assessor and did not receive it. The subject has not had any updates in the last year. There are exterior repairs needed that are the responsibility of the housing association. A bid for repairs has been sought by the homeowner's association that is being billed to the property owner for \$46,513. The comparables are within the same complex and indicate a value of \$238,328. With a reduction for the needed repairs, the subject value should be \$191,815. The appellant submitted five comparable sales [#108780-002 sold for \$249,000 in January 2020; #108780-004 sold for \$245,000 in August 2020; #108780-018 sold for \$245,000 in October 2020; #108780-048 sold for \$225,000 in November 2020; and #108780-068 sold for \$199,297 in January 2021].

The appellant requested a value of \$177,400 which was updated to \$190,428 in the additional evidence submitted, which was updated to \$191,815 at the hearing in light of the solidified repair cost.

Three of the appellant's comparable sales support the assessed value, however that should be reduced by the allocation of repair to the building, which supports a value of \$203,805.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$203,805 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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